



Trustees' Financial Summary

FY2015-16

Submit ID: 0743-96914480

41 Ravalli County

0743 Florence-Carlton K-12 Schls

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

Certification

Business Manager/Clerk: Jessica Pyette

Phone #: () -

(Signature)

(Date)

Chair, Board of Trustees: Tara Zeiler

(Signature)

(Date)

County Superintendant Regina Plettenberg

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
001	Allegiance Flex Funds	LOCAL	FlexFunds11	
155	Title I, Part A, Improving Basic Programs	FEDERAL	41-0743-31-15	84.010A
158	Title II Part A	FEDERAL	41-0743-14-15	84.367
161	Title I Improving Basic Programs	FEDERAL	41-0743-31-16	84.010A
162	Title II Part A	FEDERAL	41-0743-14-16	84.367
163	IDEA Part B (Trans from Coop)	FEDERAL		84.027A
164	Greater Ravalli Foundation Meal Voucher Program	LOCAL		
165	Special Education Medicadid BVEC	LOCAL		
167	Vo Ed Carl Perkins Basic Grant	FEDERAL		84.048A
168	Greater Ravalli Foundation Teacher Supplies	LOCAL		
200	Miscellaneous Contributions/Donations to District	LOCAL		
215	Coca-Cola Agreement	LOCAL		
515	DigitalBridge-Wireless	LOCAL	WIRELESS11	
601	Montana Groundwater Academy Grant	LOCAL		
602	Vo Ed Tech Ed/Industrial Arts	STATE		State
603	Vo Ed Business/Marketing	STATE		State
604	Pre-Employment Trans Svs(Voc. Rehab)	FEDERAL	16-01-175-0015-1	84.126A
605	Graduations Matters Montana	STATE		
606	GEAR UP / ACT PLUS WRITING GRANT	STATE		
910	Budget Amendment			

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	554,425.40	191,482.13		6,881.92
02	Taxes Receivable - Real and Personal (120-149)	39,285.24	14,209.30		
03	Taxes Receivable - Protested (150-159)	19,602.13	6,036.43		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	24,465.35	15,692.87		421.88
06	Other Current Assets (190-210)	2,182.31			
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	639,960.43	227,420.73		7,303.80
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	58,887.37	20,245.73		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	327,040.51	108.00		4,554.70
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	254,032.55	207,067.00		2,749.10
52	TOTAL FUND BALANCE/EQUITY	581,073.06	207,175.00		7,303.80
53	TOTAL LIABILITIES AND FUND BALANCE	639,960.43	227,420.73		7,303.80

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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	20,924.23	215,864.24	311,392.04	9,678.83
02	Taxes Receivable - Real and Personal (120-149)	39.73			308.54
03	Taxes Receivable - Protested (150-159)	0.04			0.50
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	22.81	100,950.68	143,235.00	245.62
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	20,986.81	316,814.92	454,627.04	10,233.49
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	39.77			309.04
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)			4,512.77	
48	Fund Balance for Budget	20,947.04	316,814.92	450,114.27	9,924.45
52	TOTAL FUND BALANCE/EQUITY	20,947.04	316,814.92	454,627.04	9,924.45
53	TOTAL LIABILITIES AND FUND BALANCE	20,986.81	316,814.92	454,627.04	10,233.49

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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
		(18)	(19)	(20)	(21)
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	65,143.61		22.27	2,103.01
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	7,200.36			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	72,343.97		22.27	2,103.01
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	650.00			
48	Fund Balance for Budget	71,693.97		22.27	2,103.01
52	TOTAL FUND BALANCE/EQUITY	72,343.97		22.27	2,103.01
53	TOTAL LIABILITIES AND FUND BALANCE	72,343.97		22.27	2,103.01

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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	16,265.81			
02	Taxes Receivable - Real and Personal (120-149)	2,078.83			
03	Taxes Receivable - Protested (150-159)	1,125.24			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	1,276.07			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	20,745.95			
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	3,204.07			
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	14,207.99			
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	3,333.89			
52	TOTAL FUND BALANCE/EQUITY	17,541.88			
53	TOTAL LIABILITIES AND FUND BALANCE	20,745.95			

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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	10,507.57	4,183.97		
02	Taxes Receivable - Real and Personal (120-149)		509.16		
03	Taxes Receivable - Protested (150-159)		845.37		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	10,507.57	5,538.50		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)		1,354.53		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	10,507.57	4,183.97		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	10,507.57	4,183.97		
53	TOTAL LIABILITIES AND FUND BALANCE	10,507.57	5,538.50		

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Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		4,220.25	143,802.22	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		4,220.25	143,802.22	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts		4,220.25	143,802.22	
52	TOTAL FUND BALANCE/EQUITY		4,220.25	143,802.22	
53	TOTAL LIABILITIES AND FUND BALANCE		4,220.25	143,802.22	

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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	33,823.08	72,373.42		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	1,802.49			
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	35,625.57	72,373.42		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	35,625.57	72,373.42		
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	35,625.57	72,373.42		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	35,625.57	72,373.42		



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		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	1,160,874.31	1,151,701.91
1112	District Levy - Personal Property	2,412.10	1,421.89
1114	District Levy - Pers Prop/Mobile Homes	5,263.52	6,001.79
1190	Penalties and Interest on Taxes	3,521.38	3,137.84
1510	Interest Earnings	2,661.41	4,267.52
1900	Other Revenue from Local Sources	5,364.02	3,975.38
3110	Direct State Aid	2,415,366.74	2,493,481.56
3111	Quality Educator	215,221.50	209,037.95
3112	At Risk Student	19,916.68	21,712.04
3113	Indian Education For All	17,278.80	17,664.48
3114	American Indian Achievement Gap	6,800.00	6,355.00
3115	State Spec Ed Allowable Cost Pymt to Districts	126,824.25	123,681.60
3116	Data For Achievement	12,705.00	16,920.00
3118	Natural Resource Development	17,212.30	27,959.65
3120	State Guaranteed Tax Base Aid	1,198,664.17	1,238,692.64
3444	State School Block Grant	139,459.64	139,459.64
3446	SB96 Block Grant Reimbursement	5,911.44	0.00
6100	Material Prior Period Revenue Adjustments	105,325.74	8,859.13
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		5,460,783.00	5,474,330.02

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	2,947,169.46	2,996,181.31
			2XX	Personal Services - Employee Benefits	243,409.29	216,630.78
			3XX	Purchased Professional and Technical Services	21,277.35	3,224.94
			4XX	Purchased Property Services	385.00	0.00
			5XX	Other Purchased Services	12,603.83	20,627.82
			6XX	Supplies and Materials	200,205.75	126,291.31
			7XX	Property and Equipment Acquisition	49,267.00	0.00
			810	Dues and Fees	9,215.00	14,180.00
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	30,232.95	34,957.94
			2XX	Personal Services - Employee Benefits	120.21	1,087.99
			5XX	Other Purchased Services	1,165.34	1,128.41
			6XX	Supplies and Materials	2,285.71	2,117.10
			810	Dues and Fees	477.00	551.50

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
		222X Educational Media Services				
		1XX	Personal Services - Salaries	116,029.56	117,623.04	
		2XX	Personal Services - Employee Benefits	4,641.97	5,848.89	
		6XX	Supplies and Materials	11,225.88	9,714.24	
		23XX Support Services - General Administration				
		1XX	Personal Services - Salaries	94,969.00	86,559.42	
		2XX	Personal Services - Employee Benefits	12,863.67	14,776.63	
		3XX	Purchased Professional and Technical Services	26,439.93	28,641.57	
		5XX	Other Purchased Services	6,522.45	4,879.80	
		6XX	Supplies and Materials	299.14	573.89	
		810	Dues and Fees	13,903.00	6,732.00	
		24XX Support Services - School Administration				
		1XX	Personal Services - Salaries	182,548.50	172,381.01	
		2XX	Personal Services - Employee Benefits	8,113.06	21,029.02	
		5XX	Other Purchased Services	3,854.98	3,946.07	
		810	Dues and Fees	1,860.00	463.00	
		25XX Support Services - Business				
		1XX	Personal Services - Salaries	52,610.55	102,461.93	
		2XX	Personal Services - Employee Benefits	6,396.95	9,716.57	
		3XX	Purchased Professional and Technical Services	12,649.66	10,282.39	
		4XX	Purchased Property Services	0.00	1,248.58	
		5XX	Other Purchased Services	8,758.90	5,640.24	
		6XX	Supplies and Materials	8,173.80	93,933.15	
		810	Dues and Fees	345.00	235.00	
		26XX Operation and Maintenance of Plant Services				
		1XX	Personal Services - Salaries	177,467.87	178,533.00	
		2XX	Personal Services - Employee Benefits	28,339.14	24,089.57	
		3XX	Purchased Professional and Technical Services	35,979.95	750.00	
		4XX	Purchased Property Services	206,317.06	265,212.04	
		5XX	Other Purchased Services	71,581.92	115,634.77	
		6XX	Supplies and Materials	46,572.23	42,910.17	
		810	Dues and Fees	62.00	100.00	
		4XXX Facilities Acquisition and Construction Services				
		7XX	Property and Equipment Acquisition	49,982.91	94,929.08	
280	Special Education - Local and State					
		1XXX Instruction				
		1XX	Personal Services - Salaries	257,410.31	274,144.07	
		2XX	Personal Services - Employee Benefits	30,510.11	39,676.14	
		5XX	Other Purchased Services	330.79	375.84	
		6XX	Supplies and Materials	218.77	1,009.28	
		26XX Operation and Maintenance of Plant Services				
		4XX	Purchased Property Services	3,250.00	0.00	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			920 Resources Transferred to Other School Districts or Cooperatives	80,158.00	81,409.00
420	Title I, Part A, Improving Basic Programs				
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	418.90	452.51
710	School Sponsored Extracurricular Activities				
		34XX	Extracurricular - Activities		
			1XX Personal Services - Salaries	8,837.82	19,323.02
			2XX Personal Services - Employee Benefits	59.25	96.01
			5XX Other Purchased Services	4,392.77	6,096.38
			810 Dues and Fees	0.00	874.00
720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics		
			1XX Personal Services - Salaries	113,825.04	116,649.19
			2XX Personal Services - Employee Benefits	1,095.48	820.12
			3XX Purchased Professional and Technical Services	1,523.32	0.00
			4XX Purchased Property Services	2,295.00	906.00
			5XX Other Purchased Services	34,021.38	37,604.59
			6XX Supplies and Materials	11,966.10	14,503.69
			810 Dues and Fees	2,254.17	9,120.00
999	Undistributed				
		61XX	Operating Transfers to Other Funds		
			910 Operating Transfers to Other Funds	2,000.00	0.00
910	Budget Amendment				
		1XX	Regular Education Programs - Elementary/Secondary		
		4XXX	Facilities Acquisition and Construction Services		
			7XX Property and Equipment Acquisition	0.00	77,146.60
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>5,260,890.18</u>	<u>5,516,030.61</u>



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Schedule Of Changes Worksheet

Fund Code 01

Beginning Fund Balance	441,253.10	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,474,330.02	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	5,516,030.61	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 327,040.51 Less Last Year 145,519.96 (4b)	181,520.55	
	181,520.55	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	581,073.06	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	527,672.16	418,151.82
1112	District Levy - Personal Property	1,094.55	522.86
1114	District Levy - Pers Prop/Mobile Homes	2,040.27	2,444.72
1190	Penalties and Interest on Taxes	1,394.93	1,292.33
1510	Interest Earnings	199.61	492.92
1900	Other Revenue from Local Sources	0.00	411.79
2220	County On-Schedule Trans Reimb	32,694.13	44,920.69
3210	State On-Schedule Trans Reimb	27,225.00	44,880.30
3444	State School Block Grant	24,155.59	24,155.59
3446	SB96 Block Grant Reimbursement	2,216.20	0.00
6100	Material Prior Period Revenue Adjustments	45,520.05	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		664,212.49	537,273.02

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	25XX Support Services - Business				
		3XX	Purchased Professional and Technical Services	0.00	2,500.00
	26XX Operation and Maintenance of Plant Services				
		4XX	Purchased Property Services	4,350.85	27,869.39
		6XX	Supplies and Materials	5,979.99	668.68
		7XX	Property and Equipment Acquisition	0.00	18,066.70
	27XX Student Transportation Services				
		1XX	Personal Services - Salaries	69,098.32	80,770.50
		2XX	Personal Services - Employee Benefits	6,212.51	8,512.47
		5XX	Other Purchased Services	417,177.40	404,570.00
		6XX	Supplies and Materials	439.62	0.00
	280 Special Education - Local and State				
	27XX Student Transportation Services				
		1XX	Personal Services - Salaries	1,168.80	4,109.67
		2XX	Personal Services - Employee Benefits	297.73	1,074.27
		5XX	Other Purchased Services	30,113.00	50,618.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				534,838.22	598,759.68



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Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance	271,390.06	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	537,273.02	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	598,759.68	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 108.00 Less Last Year 2,836.40 (4b)	-2,728.40	
	-2,728.40	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	207,175.00	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 12
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	199.61	492.92
	1611 National School Lunch Program	84,616.94	69,312.06
	1612 School Breakfast Program	4,287.20	3,644.70
	1632 Daily Adult Sales	4,882.50	4,086.65
	1634 Daily Ala Carte Sales	6,366.10	10,706.24
	1900 Other Revenue from Local Sources	287.81	578.67
	1920 Contributions/Donations from Private Sources	0.00	449.64
	3220 State Food Services Match	959.45	421.88
	4550 Federal Child Nutrition	121,977.49	133,229.13
	6100 Material Prior Period Revenue Adjustments	991.83	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		224,568.93	222,921.89

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 12
PRC	Program	Function	Object	2015 Value	2016 Value
	910	Food Services			
		31XX	Food Services		
			1XX Personal Services - Salaries	87,907.52	91,668.96
			2XX Personal Services - Employee Benefits	9,624.33	9,561.95
			5XX Other Purchased Services	142,915.27	139,919.43
			6XX Supplies and Materials	1,529.61	3,382.45
			810 Dues and Fees	789.00	1,185.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				242,765.73	245,718.29

Schedule Of Changes Worksheet						Fund Code 12
Beginning Fund Balance						25,545.50 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						222,921.89 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						245,718.29 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	4,554.70	Less Last Year	0.00	(4b)	4,554.70
						4,554.70 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						7,303.80 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 13

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	12,663.16	0.00
	1111 District Levy - Real Property	0.00	1,426.53
	1112 District Levy - Personal Property	25.96	2.49
	1114 District Levy - Pers Prop/Mobile Homes	13.54	44.41
	1190 Penalties and Interest on Taxes	12.60	20.08
	1510 Interest Earnings	199.61	492.92
	6100 Material Prior Period Revenue Adjustments	49.66	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		12,964.53	1,986.43

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 13

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
	1XXX	Instruction			
		5XX	Other Purchased Services	880.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				880.00	0.00

Schedule Of Changes Worksheet Fund Code 13

Beginning Fund Balance	18,960.61	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,986.43	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	20,947.04	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	1,330.68	2,227.20
	1900 Other Revenue from Local Sources	0.00	7.49
	2240 County Retirement Distribution	775,479.56	796,420.52
	6100 Material Prior Period Revenue Adjustments	3,605.70	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		780,415.94	798,655.21

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14		
PRC	Program	Function	Object	2015 Value	2016 Value		
	1XX	Regular Education Programs - Elementary/Secondary					
		1XXX	Instruction				
			2XX	Personal Services - Employee Benefits	482,409.73	503,710.65	
		21XX	Support Services - Students				
			2XX	Personal Services - Employee Benefits	4,744.61	5,401.42	
		222X	Educational Media Services				
			2XX	Personal Services - Employee Benefits	18,534.70	18,979.61	
		23XX	Support Services - General Administration				
			2XX	Personal Services - Employee Benefits	13,687.32	13,435.04	
		24XX	Support Services - School Administration				
			2XX	Personal Services - Employee Benefits	29,099.37	28,818.67	
		25XX	Support Services - Business				
			2XX	Personal Services - Employee Benefits	9,533.61	16,003.86	
		26XX	Operation and Maintenance of Plant Services				
			2XX	Personal Services - Employee Benefits	27,521.84	27,124.96	
		27XX	Student Transportation Services				
			2XX	Personal Services - Employee Benefits	6,949.84	11,139.97	
	280	Special Education - Local and State					
		1XXX	Instruction				
			2XX	Personal Services - Employee Benefits	50,680.15	44,131.78	
		27XX	Student Transportation Services				
			2XX	Personal Services - Employee Benefits	183.97	651.74	
	325	Montana Digital Academy					
		21XX	Support Services - Students				
			2XX	Personal Services - Employee Benefits	0.00	499.75	
	610	Adult Continuing Education Programs					
		1XXX	Instruction				
			2XX	Personal Services - Employee Benefits	1,005.82	1,099.49	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	710	School Sponsored Extracurricular Activities				
		34XX	Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	1,585.40	2,641.61	
	720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	11,817.35	13,013.43	
	910	Food Services				
		31XX	Food Services			
			2XX Personal Services - Employee Benefits	11,784.81	12,262.54	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				669,538.52	698,914.52	

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					217,074.23	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					798,655.21	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					698,914.52	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00 (4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					316,814.92	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 15
PRC	Revenue	2016 Value
001 Allegiance Flex Funds		
1900	Other Revenue from Local Sources	4,207.32
155 Title I, Part A, Improving Basic Programs		
4200	Title I, Part A, Improving Basic Programs	17,582.13
158 Title II Part A		
4300	Title II, Part A, Teacher & Principal Training & Recruiting Fund	7,892.93
6100	Material Prior Period Revenue Adjustments	76.48
161 Title I Improving Basic Programs		
4200	Title I, Part A, Improving Basic Programs	164,164.00
162 Title II Part A		
4300	Title II, Part A, Teacher & Principal Training & Recruiting Fund	54,968.00
164 Greater Ravalli Foundation Meal Voucher Program		
1920	Contributions/Donations from Private Sources	2,000.00
5700	Resources Transferred from Other School Districts or Cooperatives	137,951.00
165 Special Education Medicadid BVEC		
5700	Resources Transferred from Other School Districts or Cooperatives	8,693.00
167 Vo Ed Carl Perkins Basic Grant		
4510	Carl Perkins (Federal Vo-Ed) - Basic Grant	16,397.00
168 Greater Ravalli Foundation Teacher Supplies		
1920	Contributions/Donations from Private Sources	4,350.00
200 Miscellaneous Contributions/Donations to District		
1920	Contributions/Donations from Private Sources	711.92
215 Coca-Cola Agreement		
1900	Other Revenue from Local Sources	4,500.00
515 DigitalBridge-Wireless		
1900	Other Revenue from Local Sources	11,000.00
601 Montana Groundwater Academy Grant		
3290	State - Other State Grants	1,875.00
602 Vo Ed Tech Ed/Industrial Arts		
3900	State Career & Technical Ed Entitlement	2,335.00
603 Vo Ed Business/Marketing		
3900	State Career & Technical Ed Entitlement	8,003.00
604 Pre-Employment Trans Svs(Voc. Rehab)		
3290	State - Other State Grants	8,750.00
605 Graduations Matters Montana		
3240	Graduation Matters Montana	3,000.00
606 GEAR UP / ACT PLUS WRITING GRANT		
4710	GEAR UP	197.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		458,653.78



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
001	Allegiance Flex Funds				
	1XX	Regular Education Programs - Elementary/Secondary			
	25XX	Support Services - Business			
		2XX	Personal Services - Employee Benefits		500.00
		001	Subtotal		500.00
155	Title I, Part A, Improving Basic Programs				
	420	Title I, Part A, Improving Basic Programs			
	1XXX	Instruction			
		1XX	Personal Services - Salaries		11,493.76
		2XX	Personal Services - Employee Benefits		2,670.03
		5XX	Other Purchased Services		436.39
		6XX	Supplies and Materials		2,412.64
	23XX	Support Services - General Administration			
		1XX	Personal Services - Salaries		469.97
		2XX	Personal Services - Employee Benefits		99.34
		155	Subtotal		17,582.13
158	Title II Part A				
	430	Title II, Part A, Teacher & Principal Training & Recruiting Fund			
	1XXX	Instruction			
		1XX	Personal Services - Salaries		1,200.00
		2XX	Personal Services - Employee Benefits		205.94
		5XX	Other Purchased Services		6,563.47
		158	Subtotal		7,969.41
161	Title I Improving Basic Programs				
	420	Title I, Part A, Improving Basic Programs			
	1XXX	Instruction			
		1XX	Personal Services - Salaries		95,270.60
		2XX	Personal Services - Employee Benefits		22,738.35
		5XX	Other Purchased Services		1,226.76
		6XX	Supplies and Materials		3,062.48
	23XX	Support Services - General Administration			
		1XX	Personal Services - Salaries		1,422.41
		2XX	Personal Services - Employee Benefits		285.54
	25XX	Support Services - Business			
		5XX	Other Purchased Services		1,234.09
		161	Subtotal		125,240.23
162	Title II Part A				
	430	Title II, Part A, Teacher & Principal Training & Recruiting Fund			
	1XXX	Instruction			
		5XX	Other Purchased Services		19,150.07
		162	Subtotal		19,150.07



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
163	IDEA Part B (Trans from Coop)				
	456	IDEA, Part B, Children with Disabilities			
		1XXX	Instruction		
			1XX Personal Services - Salaries		115,681.61
			2XX Personal Services - Employee Benefits		22,269.39
			163 Subtotal		137,951.00
164	Greater Ravalli Foundation Meal Voucher Program				
	910	Food Services			
		31XX	Food Services		
			6XX Supplies and Materials		2,000.00
			164 Subtotal		2,000.00
165	Special Education Medicadid BVEC				
	280	Special Education - Local and State			
		1XXX	Instruction		
			5XX Other Purchased Services		550.00
			6XX Supplies and Materials		8,143.00
			165 Subtotal		8,693.00
167	Vo Ed Carl Perkins Basic Grant				
	451	Carl Perkins (Federal Vo-Ed) - Basic Grant			
		1XXX	Instruction		
			1XX Personal Services - Salaries		300.00
			2XX Personal Services - Employee Benefits		51.03
			3XX Purchased Professional and Technical Services		500.00
			5XX Other Purchased Services		230.00
			6XX Supplies and Materials		15,315.97
			167 Subtotal		16,397.00
168	Greater Ravalli Foundation Teacher Supplies				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials		3,655.27
	280	Special Education - Local and State			
		1XXX	Instruction		
			6XX Supplies and Materials		694.73
			168 Subtotal		4,350.00
215	Coca-Cola Agreement				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials		546.04
	26XX	Operation and Maintenance of Plant Services			
			6XX Supplies and Materials		4,543.62



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
	720	School Sponsored Athletics			
		35XX	Extracurricular - Athletics		
			4XX Purchased Property Services		1,125.00
			6XX Supplies and Materials		4,055.25
			215 Subtotal		10,269.91
515	DigitalBridge-Wireless				
	1XX	Regular Education Programs - Elementary/Secondary			
		25XX	Support Services - Business		
			3XX Purchased Professional and Technical Services		38,266.88
		26XX	Operation and Maintenance of Plant Services		
			4XX Purchased Property Services		50.00
			515 Subtotal		38,316.88
601	Montana Groundwater Academy Grant				
	329	State Miscellaneous Grants			
		1XXX	Instruction		
			5XX Other Purchased Services		596.25
			6XX Supplies and Materials		1,278.75
			601 Subtotal		1,875.00
602	Vo Ed Tech Ed/Industrial Arts				
	395	State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts			
		1XXX	Instruction		
			6XX Supplies and Materials		2,335.00
			602 Subtotal		2,335.00
603	Vo Ed Business/Marketing				
	392	State Career & Technical Ed Entitlement - Business			
		1XXX	Instruction		
			6XX Supplies and Materials		8,003.00
			603 Subtotal		8,003.00
604	Pre-Employment Trans Svs(Voc. Rehab)				
	329	State Miscellaneous Grants			
		1XXX	Instruction		
			1XX Personal Services - Salaries		122.33
			2XX Personal Services - Employee Benefits		16.59
			6XX Supplies and Materials		92.94
			604 Subtotal		231.86
605	Graduations Matters Montana				
	324	Graduation Matters Montana			
		1XXX	Instruction		
			5XX Other Purchased Services		10.80
			6XX Supplies and Materials		149.66
			605 Subtotal		160.46



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
606	GEAR UP / ACT PLUS WRITING GRANT				
	471	GEAR UP			
		1XXX	Instruction		
			1XX Personal Services - Salaries		131.54
			6XX Supplies and Materials		65.46
			606 Subtotal		197.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					401,221.95

Schedule Of Changes Worksheet Fund Code 15

Beginning Fund Balance	410,112.16	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	458,653.78	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	401,221.95	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	4,512.77	
Less Last Year	17,429.72	(4b)
	-12,916.95	
	-12,916.95	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	454,627.04	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
001 Allegiance Flex Funds	4,207.32	500.00	3,707.32
155 Title I, Part A, Improving Basic Programs	17,582.13	17,582.13	0.00
158 Title II Part A	7,969.41	7,969.41	0.00
161 Title I Improving Basic Programs	164,164.00	125,240.23	38,923.77
162 Title II Part A	54,968.00	19,150.07	35,817.93
163 IDEA Part B (Trans from Coop)	0.00	137,951.00	-137,951.00
164 Greater Ravalli Foundation Meal Voucher Program	139,951.00	2,000.00	137,951.00
165 Special Education Medicadid BVEC	8,693.00	8,693.00	0.00
167 Vo Ed Carl Perkins Basic Grant	16,397.00	16,397.00	0.00
168 Greater Ravalli Foundation Teacher Supplies	4,350.00	4,350.00	0.00
200 Miscellaneous Contributions/Donations to District	711.92	0.00	711.92
215 Coca-Cola Agreement	4,500.00	10,269.91	-5,769.91
515 DigitalBridge-Wireless	11,000.00	38,316.88	-27,316.88
601 Montana Groundwater Academy Grant	1,875.00	1,875.00	0.00
602 Vo Ed Tech Ed/Industrial Arts	2,335.00	2,335.00	0.00
603 Vo Ed Business/Marketing	8,003.00	8,003.00	0.00
604 Pre-Employment Trans Svs(Voc. Rehab)	8,750.00	231.86	8,518.14
605 Graduations Matters Montana	3,000.00	160.46	2,839.54



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Project Reporter Summaries

Project Reporter

606 GEAR UP / ACT PLUS WRITING GRANT

Total

Revenues	Expenditures	Difference
197.00	197.00	0.00
458,653.78	401,221.95	57,431.83



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Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 17
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	8,487.35	11,460.86
	1112 District Levy - Personal Property	17.48	14.03
	1114 District Levy - Pers Prop/Mobile Homes	22.79	49.06
	1190 Penalties and Interest on Taxes	17.14	25.52
	1340 Fees for Adult Education	1,060.08	910.05
	1510 Interest Earnings	199.61	0.00
	1900 Other Revenue from Local Sources	0.00	492.92
	6100 Material Prior Period Revenue Adjustments	439.75	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		10,244.20	12,952.44

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 17	
PRC	Program	Function	Object	2015 Value	2016 Value	
	610	Adult Continuing Education Programs				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	8,527.50	7,631.25
			2XX	Personal Services - Employee Benefits	32.49	36.20
		26XX	Operation and Maintenance of Plant Services			
			4XX	Purchased Property Services	405.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				8,964.99	7,667.45	

Schedule Of Changes Worksheet					Fund Code 17
Beginning Fund Balance					4,639.46 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					12,952.44 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					7,667.45 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					9,924.45 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 18

PRC	Revenue	2015 Value	2016 Value
	1311 Driver's Education Fees	7,650.52	7,800.57
	1510 Interest Earnings	199.61	492.92
	1982 Summer Session - Driver's Education Fees	9,945.14	8,580.00
	3260 State Driver's Education Reimbursement	8,866.08	7,200.36
	6100 Material Prior Period Revenue Adjustments	6,319.23	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		32,980.58	24,073.85

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 18

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		1XX Personal Services - Salaries		11,440.00	11,736.00
		2XX Personal Services - Employee Benefits		1,046.80	2,100.55
		3XX Purchased Professional and Technical Services		207.12	0.00
		4XX Purchased Property Services		0.00	1,185.81
		5XX Other Purchased Services		1,922.08	616.37
		6XX Supplies and Materials		2,758.73	3,629.55
		7XX Property and Equipment Acquisition		0.00	19,949.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				17,374.73	39,217.28

Schedule Of Changes Worksheet Fund Code 18

Beginning Fund Balance	86,837.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	24,073.85	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	39,217.28	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 650.00 Less Last Year 0.00 (4b)	650.00	
	650.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	72,343.97	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	61,821.93	0.00
	1111 District Levy - Real Property	0.00	60,113.77
	1112 District Levy - Personal Property	128.63	74.31
	1113 District Levy - Heavy Motor Vehicles	272.15	0.00
	1114 District Levy - Pers Prop/Mobile Homes	0.00	318.30
	1190 Penalties and Interest on Taxes	179.16	166.81
	1510 Interest Earnings	598.82	1,105.02
	3281 State Technology Aid	5,572.58	5,533.86
	3445 State Combined Fund School Block Grant	0.00	697.45
	6100 Material Prior Period Revenue Adjustments	5,428.30	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>74,001.57</u>	<u>68,009.52</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			3XX Purchased Professional and Technical Services	43,769.75	0.00
			4XX Purchased Property Services	43,110.30	54,235.63
			6XX Supplies and Materials	19,578.14	4,344.10
		25XX	Support Services - Business		
			3XX Purchased Professional and Technical Services	0.00	21,792.43
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>106,458.19</u>	<u>80,372.16</u>

Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance	15,696.53	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	68,009.52	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	80,372.16	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	14,207.99	
Less Last Year	0.00	(4b)
	14,207.99	
	14,207.99	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	17,541.88	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

50 - Debt Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 50

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	177.04	10.73
	1112 District Levy - Personal Property	2.79	0.00
	1114 District Levy - Pers Prop/Mobile Homes	30.29	0.00
	1190 Penalties and Interest on Taxes	44.93	5.87
	1510 Interest Earnings	1,064.55	137.27
	3445 State Combined Fund School Block Grant	697.45	0.00
	3447 SB96 Combined Block Grant Reimbursement	337.13	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		2,354.18	153.87

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 50

PRC	Program	Function	Object	2015 Value	2016 Value
	999	Undistributed			
		9999	Undistributed		
			971 Residual Equity Transfers Out	0.00	3,722.51
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	3,722.51

Schedule Of Changes Worksheet

Fund Code 50

Beginning Fund Balance	3,568.64	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	153.87	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,722.51	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 60
PRC	Revenue	2015 Value	2016 Value
	1900 Other Revenue from Local Sources	0.00	90.00
	1920 Contributions/Donations from Private Sources	904.00	1,651.39
	5200 Sale or Compensation for Loss of Assets	92,062.88	7,052.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		92,966.88	8,793.39

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 60
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	26XX Operation and Maintenance of Plant Services				
		2XX Personal Services - Employee Benefits		34.56	0.00
		4XX Purchased Property Services		89,773.72	0.00
	910 Food Services				
	31XX Food Services				
		3XX Purchased Professional and Technical Services		1,800.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				91,608.28	0.00

Schedule Of Changes Worksheet					Fund Code 60
Beginning Fund Balance					1,714.18 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					8,793.39 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					10,507.57 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2015 Value	2016 Value
	1112 District Levy - Personal Property	0.00	4.01
	9710 Residual Equity Transfers In	0.00	3,722.51
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>0.00</u>	<u>3,726.52</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 61

Beginning Fund Balance						457.45	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						3,726.52	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00	(3)
Increase/Decrease of Reserve for Inventories							
	This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances							
	This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						4,183.97	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

82 - Interlocal Agreement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 82

PRC	Revenue	2015 Value	2016 Value
	3250 Montana Digital Academy	0.00	3,623.90
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>0.00</u>	<u>3,623.90</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 82

PRC	Program	Function	Object	2015 Value	2016 Value
	325	Montana Digital Academy			
		1XXX	Instruction		
			1XX Personal Services - Salaries	0.00	2,992.50
			2XX Personal Services - Employee Benefits	0.00	9.24
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>3,001.74</u>

Schedule Of Changes Worksheet

Fund Code 82

Beginning Fund Balance	3,598.09	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,623.90	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,001.74	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	4,220.25	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1700 Student Extracurricular Activity Receipts	221,027.29	218,420.98
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>221,027.29</u>	<u>218,420.98</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	211,924.26	242,195.21
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>211,924.26</u>	<u>242,195.21</u>

Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	167,576.45	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	218,420.98	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	242,195.21	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	143,802.22	(5)

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Detail Expenditure

Fund	Account		Description	2015 Value	2016 Value
XX	210	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280	1XXX	112 Certified Teacher Staff Salaries	142,286.86	114,000.00
XX	39X	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	427	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456	1XXX	112 Certified Teacher Staff Salaries	94,718.46	100,164.08
XX	457	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	1XXX	112 Certified Teacher Staff Salaries	2,842,180.35	2,874,292.41
XX	XXX	1XXX	640 Textbooks and Other Printed Materials - No On-line Services	77,138.16	4,318.36
XX	XXX	1XXX	650 Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX	26XX	41X Energy Utility Services	133,985.81	124,787.61
XX	XXX	4XXX	710 Land	0.00	0.00
XX	XXX	4XXX	715 Land Improvements	0.00	0.00
XX	XXX	4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX	4XXX	725 Major Construction Services	49,982.91	172,075.68
XX	XXX	4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX	4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX	XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX	XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX	XXXX	563 Educational Fees to Detention Facilities	880.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	123,681.60
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	123,681.60

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	41,227.20
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	178,101.51
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	396,614.33
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	274,144.07	0.00	0.00	0.00	0.00
280	1XXX	2XX	39,676.14	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	375.84	0.00	0.00	0.00	0.00
280	1XXX	6XX	1,009.28	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	81,409.00	0.00	0.00	0.00	0.00
Totals			396,614.33	0.00	0.00	0.00	0.00

396,614.33

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

FY2015-16

Submit ID: 0743-96914480

41 Ravalli County

0743 Florence-Carlton K-12 Schls

Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	423,128.00	0.00	0.00	0.00	423,128.00
*** Land Improvements	1,112,732.43	-1,112,732.43	0.00	0.00	0.00
*** Buildings	5,625,897.00	586,158.35	80,331.00	0.00	6,292,386.35
*** Machinery and Equipment	845,976.00	33,706.00	57,548.00	441,378.00	495,852.00
Totals at Historical Cost	8,007,733.43	-492,868.08	137,879.00	441,378.00	7,211,366.35
Depreciation					
*** Building Accum	3,352,190.00	840,854.37	160,650.88	0.00	4,353,695.25
*** Machinery and Equipment Accum	356,519.00	97,250.38	29,153.21	176,631.82	306,290.77
Total Accumulated Depreciation	3,708,709.00	938,104.75	189,804.09	176,631.82	4,659,986.02
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	4,299,024.43	-1,430,972.83	-51,925.09	264,746.18	2,551,380.33

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Depreciation by Function for FY2016	Governmental Activities	Business-Type Activities	Adjustments
*** Instruction (1XXX)	4,981.86	0.00	0.00
*** Operations and Maintenance (26XX)	184,822.23	0.00	0.00
Total Depreciation for FY2016	189,804.09	0.00	0.00

*** Has comment.

Trustees' Financial Summary

FY2015-16

Submit ID: 0743-96914480

41 Ravalli County

0743 Florence-Carlton K-12 Schls

Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	299,592.94	11,994.56	0.00	0.00	311,587.50	0.00	311,587.50
Other Post Employment Benefits	445,012.00	263,509.00	0.00	0.00	708,521.00	0.00	708,521.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	744,604.94	275,503.56	0.00	0.00	1,020,108.50	0.00	1,020,108.50

A prior period adjustment has been made to the Schedule of Changes in Long-Term Liabilities

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



Trustees' Financial Summary

FY2015-16

Submit ID: 0743-96914480

41 Ravalli County

0743 Florence-Carlton K-12 Schls

Net Pension Liability FY2016

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental				
Net Pension - PERS	562,148.29	82,029.15	0.00	644,177.44
Net Pension - TRS	4,320,131.00	176,003.00	0.00	4,496,134.00